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April 27, 2006

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**Mail Stop Issue Fee**

Re: Allowed U.S. Utility Patent Application  
Appl. No. 10/758,007; Filed: January 16, 2004  
For: **A Method for the Manufacture of a Piezoelectric Element (As Amended)**  
Inventor: Masami MURAI  
Our Ref: 1089.0380001/MAC/JHH

Sir:

In response to the **Notice of Allowance and Fee(s) Due** dated February 3, 2006, the following documents are forwarded for appropriate action by the U.S. Patent and Trademark Office:

1. Issue Fee Transmittal (Form PTOL-85B); and
2. Online Credit Card Payment Form for \$1,700 to cover:  
\$1,400.00 Issue Fee; and  
\$ 300.00 Publication Fee.

Please charge our deposit account no. 19-0036 in the amount of \$9.00 for three (3) advance copies of the patent.

The above listed documents are filed electronically through EFS-Web.

Commissioner for Patents  
April 27, 2006  
Page 2

The U.S. Patent and Trademark Office is hereby authorized to charge any fee deficiency, or credit any overpayment, to our Deposit Account No. 19-0036.

Respectfully submitted,

STERNE, KESSLER, GOLDSTEIN & FOX P.L.L.C.



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MAC/JHH/hmb  
Enclosures

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